

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**METHOD OF KERFING INSULATION BOARDS AND DUCT LINERS
AND THE LIKE FORMED FROM SAID BOARDS**

the specification of which was filed on April 9, 1999 as Application Serial No. 09/293,490.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim:

Any foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) and/or any international priority benefits under Title 35, United States Code, §365 based on the following foreign and/or international application(s) listed below, and also identify below any foreign and/or international application(s) for patent or inventor's certificate having a filing date before that of the application(s) on which priority is claimed:

Prior Foreign Application(s): None

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and,

insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing of the prior application and the national or PCT international filing date of this application:

Prior Application(s): 08/528,448

Filed: September 14, 1995



I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint: Robert D. Touslee, Registration No. 34,032 who has as a mailing address Johns Manville International, Inc., 10100 West Ute Avenue, Littleton, Colorado 80127, my attorney, with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent Office connected therewith, all correspondence to be directed to the said Robert D. Touslee.

Kent R. Matthews

Full Name of Inventor

Kent R. Matthews

Inventor's Signature

5/14/99

Date

Residence: 7469 South Ogden Way, Littleton, Colorado

Parish or County: Arapahoe

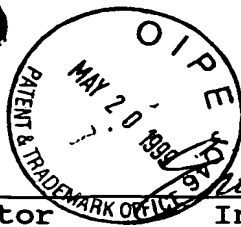
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Eric G. Schakel

Full Name of Inventor

Inventor's Signature

Date

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